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GULF COAST TEACHING  
FAMILY SERVICES, INC.  
(A NONPROFIT ORGANIZATION)

FINANCIAL REPORT AND  
SUPPLEMENTARY INFORMATION

June 30, 2003 and 2002

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2-18-04

**GULF COAST TEACHING FAMILY SERVICES, INC.**

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**BERNARD & FRANKS**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

ROGER H. FRANKS, C.A.A.

NICHOLAS CHEN, CPA

RONALD W. FRANKS, CPA

JOHN L. WHITE, CPA

**INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL STATEMENTS**

To the Board of Directors  
Gulf Coast Teaching Family Services, Inc.  
New Orleans, Louisiana

We have audited the accompanying statements of financial position of Gulf Coast Teaching Family Services, Inc. (a nonprofit corporation), as of June 30, 2003 and 2002, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of Gulf Coast Teaching Family Services, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material aspects, the financial position of Gulf Coast Teaching Family Services, Inc. as of June 30, 2003 and 2002, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2003, on our consideration of Gulf Coast Teaching Family Services, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Gulf Coast Teaching Family Services, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Baron & Funder*

December 22, 2003

ORLP COAST TEACHING FAMILY SERVICES, INC.  
(A NONPROFIT ORGANIZATION)

STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2003 AND 2002

ASSETS	<u>2003</u>	<u>2002</u>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 602,677	\$ 444,396
Investment securities	123,176	121,936
Receivables:		
Program	2,433,424	2,168,932
Allowance for doubtful accounts	(195,000)	(160,000)
Other receivables	19,284	25,879
Total receivables	<u>2,257,628</u>	<u>1,975,711</u>
Prepaid expenses	158,344	177,688
Total current assets	<u>\$ 3,141,225</u>	<u>\$ 2,659,725</u>
<b>PROPERTY AND EQUIPMENT - AT COST</b>		
Land	\$ 247,360	\$ 247,360
Building and improvements	883,170	875,373
Software	130,268	129,032
Leasehold improvements	93,466	92,083
Furniture and equipment	699,825	642,778
Transportation equipment	112,166	89,497
Leased equipment under capital lease	<u>13,783</u>	<u>13,783</u>
	2,286,018	2,189,926
Less accumulated depreciation and amortization	<u>(1,057,081)</u>	<u>(830,435)</u>
	<u>\$ 1,228,937</u>	<u>\$ 1,359,491</u>
<b>DEPOSITS</b>	<u>\$ 7,790</u>	<u>\$ 11,848</u>
<b>Total assets</b>	<u>\$ 4,422,032</u>	<u>\$ 4,039,054</u>

See Notes to Financial Statements

LIABILITIES AND NET ASSETS			
		<u>2001</u>	<u>2002</u>
<b>CURRENT LIABILITIES</b>			
Notes payable	\$	61,334	\$ 52,386
Current portion of mortgage notes payable		43,871	52,182
Accounts payable		495,632	390,110
Accrued liabilities		898,457	873,446
Total current liabilities	\$	<u>1,599,334</u>	<u>\$ 1,468,140</u>
<b>LONG-TERM LIABILITIES, LESS CURRENT PORTION</b>			
Mortgage notes payable	\$	<u>423,711</u>	<u>\$ 486,388</u>
<b>COMMITMENTS AND CONTINGENCIES</b>			
	\$	<u>-</u>	<u>\$ -</u>
<b>UNRESTRICTED NET ASSETS</b>			
	\$	<u>2,998,667</u>	<u>\$ 2,124,511</u>
<b>Total liabilities and net assets</b>			
	\$	<u><u>4,432,092</u></u>	<u><u>\$ 4,679,034</u></u>

GULF COAST TEACHING FAMILY SERVICES, INC.  
(A NONPROFIT ORGANIZATION)

STATEMENTS OF ACTIVITIES  
YEARS ENDED JUNE 30, 2003 AND 2002

UNRESTRICTED NET ASSETS

	<u>2003</u>	<u>2002</u>
<b>REVENUE, GAINS, AND SUPPORT:</b>		
Grants and fees for services	\$ 15,835,783	\$ 15,565,789
Donations	382,012	368,864
Interest income	1,343	2,574
Other income	<u>31,883</u>	<u>70,473</u>
 Total revenue, gains and support - unrestricted	 <u>\$ 16,250,043</u>	 <u>\$ 15,958,637</u>

EXPENSES:

PROGRAM SERVICES:

Community group homes	\$ 532,619	\$ 528,887
Foster Care	1,531,789	1,660,668
Personal care attendants	5,203,684	5,074,512
Supervised independent living	4,788,189	5,088,881
Respite services	3,141,085	3,267,187
Others, in total	<u>1,783,886</u>	<u>1,437,644</u>
 Total program expenses	 <u>\$ 16,881,166</u>	 <u>\$ 17,257,699</u>

ADMINISTRATIVE AND GENERAL

	<u>\$ 2,904,171</u>	<u>\$ 3,078,381</u>
 Total expenses	 <u>\$ 19,785,487</u>	 <u>\$ 20,336,440</u>

INCREASE (DECREASE)

IN UNRESTRICTED NET ASSETS	\$ 274,556	\$ (477,803)
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NET ASSETS, BEGINNING OF YEAR

	<u>2,124,511</u>	<u>2,602,314</u>
 NET ASSETS, END OF YEAR	 <u>\$ 2,399,067</u>	 <u>\$ 2,124,511</u>

See Notes to Financial Statements.

GULF COAST TEACHING FAMILY SERVICES, INC.  
(A NONPROFIT ORGANIZATION)

**STATEMENTS OF CASH FLOWS**  
YEARS ENDED JUNE 30, 2003 AND 2002

	<u>2003</u>	<u>2002</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase (decrease) in unrestricted net assets	\$ 234,536	\$ (477,800)
Adjustments to reconcile increase in unrestricted net assets to net cash provided by operating activities:		
Depreciation	178,531	168,931
Changes in assets and liabilities:		
(Increase) decrease in program receivables	(290,392)	153,168
(Increase) decrease in other receivables	6,475	2,851
(Increase) decrease in prepaid expenses	(30,658)	(79,131)
(Increase) (decrease) in accounts payable and accrued liabilities	130,510	120,686
Net cash provided by operating activities	<u>\$ 267,042</u>	<u>\$ 28,702</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Increase in investment securities, net	\$ (1,240)	\$ (2,454)
Purchases of property and equipment	(90,112)	(112,385)
Deposits (made) returned	4,659	(2,184)
Net cash used in investing activities	<u>\$ (86,693)</u>	<u>\$ (117,363)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from notes payable	\$ 109,134	\$ 93,056
Principal payments made on notes payable	(100,195)	(82,386)
Principal payments on obligations under capital leases	-	(321)
Principal payments on mortgage notes payable	(31,086)	(78,354)
Net cash used in financing activities	<u>\$ (22,086)</u>	<u>\$ (18,405)</u>
Net increase (decrease) in cash and cash equivalents	\$ 157,641	\$ (107,056)
Cash and cash equivalents, beginning of year	<u>444,396</u>	<u>551,472</u>
Cash and cash equivalents, end of year	<u>\$ 602,077</u>	<u>\$ 444,396</u>

See Notes to Financial Statements.

(CONTINUED)



GULF COAST TEACHING FAMILY SERVICES, INC.  
(A NONPROFIT ORGANIZATION)

STATEMENTS OF CASH FLOWS  
(CONTINUED)  
YEARS ENDED JUNE 30, 2003 AND 2002

	<u>2003</u>	<u>2002</u>
SUPPLEMENTAL DISCLOSURES OF CASH INFORMATION		
Cash paid for:		
Interest	<u>\$ 42,685</u>	<u>\$ 45,211</u>

See Notes to Financial Statements.

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2003 AND 2002

**Note 1 – ORGANIZATION**

Gulf Coast Teaching Family Services, Inc. is a nonprofit corporation organized exclusively for charitable, religious, educational and scientific purposes. The Organization maintains group homes, child and family centers and other related programs for the youth and their families and provides a program, which will give the young people and their families an opportunity to become normalized, independent, productive and respected citizens of the community. These services are provided in the South Louisiana area.

The Organization's major programs include the following:

**Professional Care Program** - This program provides foster homes in the community for abused, neglected or troubled children and adolescents, emotionally disturbed children and children and adults with physical and/or mental disabilities.

**Supported Independent Living** - The SIL program works with individuals with mental and /or physical disabilities and for older adolescents in need of extra support, assistance and monitoring.

**Respite Services** - Respite Services are offered to parents with children or adults with physical/mental illness and is designed to offer relief from the demanding care for their special needs.

**Personal Care Attendant Services** - PCA provides assistance for adults or children with mental or physical disabilities in performing the activities of daily living that they might otherwise not be able to perform alone.

**Community Group Homes** - A residential treatment facility for mentally impaired adults.

**Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

A summary of the significant accounting policies used in the preparation of the accompanying financial statements follows:

**1. Basis of Accounting and Financial Statement Presentation**

The accompanying financial statements are presented on the accrual basis of accounting in accordance with generally accepted accounting principles.

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2003 AND 2002

**Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The Organization follows the financial statement presentation recommended by Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-For-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets (unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets) based upon the existence or absence of donor-imposed restrictions. In addition, the Organization is required to present a statement of cash flows. At present, all of the Organization's funds are included in the Unrestricted category.

The Organization also follows the recommendations included in SFAS No. 116, *Accounting for Contributions Received and Contributions Made*. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. As of June 30, 2003 and 2002, the Organization has not received any contributions with donor-imposed restrictions that would result in temporarily or permanently restricted net assets.

**2. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**3. Income Taxes**

The Organization is a nonprofit organization and exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Code as other than a private foundation.

**4. Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Organization considers cash on hand and demand deposits to be cash equivalents.

GULF COAST TEACHING FAMILY SERVICES, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2003 AND 2002

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Allowance For Doubtful Accounts**

The Organization has established an allowance for doubtful accounts in order to allow for corrections and billing adjustments that may be related to accounts receivable balances at June 30, 2003 and 2002.

Actual billing adjustments and bad debts, if any, are charged to the specific fund or programs as determined. Bad debt expense for the years ended June 30, 2003 and 2002 was \$139,688 and \$198,711, respectively.

**6. Depreciation and Amortization**

Property and equipment are carried at cost. Depreciation and amortization are calculated using the straight-line method. Depreciable lives for most assets in the class are as follows: Buildings, 20 years; Leasehold improvements, 10 years or lease term if shorter; Furniture and fixtures, 10 years; Computers and related equipment, 3 to 5 years; Transportation equipment, 3 to 5 years. When assets are retired or disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in income for the period. The cost of maintenance and repairs is charged to income as incurred; significant renewals and betterments are capitalized. Donated property is capitalized at fair value. Depreciation and amortization expense amounted to \$176,531 and \$168,931 for the years ended June 30, 2003 and 2002, respectively.

**7. Capital Leases**

For financial reporting, the Organization has capitalized certain leased equipment. The statement of financial position reflects all capitalized lease equipment as assets and obligations under capital lease. The capital lease obligations are recorded at the present value of the future minimum lease payments discounted at the interest rate implicit in each lease.

**8. Employee Vacation Benefits**

Employee vacation benefits are accrued and expensed in the period earned by the employees.

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2003 AND 2002

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**9. Program Revenues**

Program revenues earned under reimbursement type contracts are recorded as revenues in the appropriate program when the related expenses are incurred.

Program revenues earned on fee for service and per-diem contracts are recorded as revenues when services are provided.

**10. Allocated Costs**

Expenses are charged to each program directly when the charge is identified to the program. Program expenditures which cannot be directly identified to a program are allocated based on square footage, usage statistics and ratio of program payroll expenses to total payroll expenses as appropriate. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide the overall support and direction of the Center.

For management analysis purposes, the Organization allocated administrative costs of the central and regional offices in the amount of \$2,603,771 and \$1,687,876 to the various programs it administered during the years ended June 30, 2003 and 2002, respectively. The allocation is based on proportion of direct program cost to total direct program costs. These allocated costs are included in Administrative and General expenses in the *Statement of Activities*.

**11. Contributions - Donations**

Contributed property and equipment is recorded at fair value at the date of donation. If the donors stipulate how long the assets must be used, the contribution is recorded as restricted support. In the absence of such stipulation, contributions of property and equipment are recorded as unrestricted support. To date, all contributions have been included in unrestricted support.

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2003 AND 2002

**Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**12. In Kind - Matching**

Independent Living Program and HUD contracts require a match of Program B funds by Gulf Coast Teaching Family Services, Inc. of an equal amount. This match is provided through in-kind services. These services are reported to the funding agency on monthly billings. They are not included in the revenues and expenditures in the Statements of Activities of the financial statements, or in the supplemental information schedules. During the year ended June 30, 2003, in-kind services provided as match were \$32,266 in Lafayette and \$25,177 in Houma. During the year ended June 30, 2002, in-kind services provided as match were \$8,676 for the HUD program. During the year ended June 30, 2002, in-kind services provided as match were \$16,713 in Lafayette and \$21,287 in Houma. During the year ended June 30, 2002, in-kind services provided as match were \$10,418 for the HUD program.

**Note 3 - INVESTMENT SECURITIES**

Investment securities at June 30, 2003 and 2002 consist of the following:

	<u>2003</u>	<u>2002</u>
Mutual Fund - U.S. Government Obligations Fund	\$ <u>123,176</u>	\$ <u>121,936</u>

Cost and fair market value are the same at June 30, 2003 and 2002.

These funds earned approximately \$1,343 and \$2,574 and incurred expenses of approximately \$120 and \$120 for the years ended June 30, 2003 and 2002, respectively.

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2003 AND 2002

**Note 4 - PROGRAM RECEIVABLES**

Program receivables consist of reimbursements for expenses incurred or revenue earned on fee for service and per-diem contracts. Program receivables consist of the following as of June 30, 2003 and 2002:

	<u>2003</u>	<u>2002</u>
Medicaid	\$ 1,340,423	\$ 1,372,732
U.S. Department of Housing and Urban Development	69,832	111,706
State of Louisiana:		
Department of Public Safety and Corrections	61,693	56,399
Office of Mental Health	218,817	193,083
Office of Community Services	399,132	367,737
Office of Citizens with Developmental Disabilities	33,286	65,349
Louisiana Rehabilitation Services	24,130	18,419
Department of Health & Hospitals CAHSD	9,336	5,628
CAAA	27,270	23,025
Other:		
Private	22,638	33,304
JPMSA	36,421	14,351
Various	415	6,815
Subtotal	\$ 2,403,434	\$ 2,108,892
Less: Allowance for Doubtful Accounts	(195,000)	(166,000)
Total, net	<u>\$ 2,208,434</u>	<u>\$ 1,942,892</u>

**Note 5 - NOTES PAYABLE**

Notes payable consist of the following as June 30, 2003:

Note payable to Cammarwell, Inc. dated 3-17-2003 in the original amount of \$189,134 and payable in nine monthly payments of \$12,458. Note bears interest at 6.14%.  
Final payment due 11-12-2003.

\$ 61,134

Notes payable consist of the following as June 30, 2002:

Note payable to Cammarwell, Inc. dated 3-12-2002 in the original amount of \$89,356 and payable in nine monthly payments of \$10,824. Note bears interest at 6.53%.  
Final payment due 11-12-2002.

\$ 32,396

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2003 AND 2002

**Note 6 - OBLIGATIONS UNDER CAPITAL LEASES**

The obligations under capital leases consist of the following at June 30, 2002:

The lease payable to NTPC Capital Corporation, dated June 19, 1997 is the original amount of \$13,055 and payable in 48 monthly payments of \$321 was paid off during the year ended June 30, 2002. The lease bore interest at 13.5% and was secured by telephone equipment.

**Note 7 - MORTGAGE NOTES PAYABLE**

Mortgage notes payable consist of the following at June 30, 2003:

	<u>Current</u>	<u>Long-term</u>
Note payable to Richard X. Patin dated 7-1-87 is the original amount of \$180,000 and payable in 180 monthly payments of \$1,772. Note bears interest at 8.5 % and is secured by real estate. Final payment due July 2012.	\$ 10,320	\$ 120,160
Note payable to Richard X. Patin dated 11-12-97 is the original amount of \$20,000 and payable in 180 monthly payments of \$295. Note bears interest at 8.5 % and is secured by real estate. Final payment due 11-12- 2012.	1,651	21,295
Note payable to Hibernia National Bank dated 6-4-98 is the original amount of \$ 400,000 and payable in 180 monthly payments of \$2,876. Note bears interest at 3.55 % over the interest rate on 1-5 year U.S. Treasury Securities. Rate at issue was 8.11%. Note is secured by real estate having an appraisal value of \$848,000.	31,900	278,285
<b>Total</b>	<b>\$ 43,871</b>	<b>\$ 420,711</b>



GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2003 AND 2002

NOTE 7 - MORTGAGE NOTES PAYABLE (Continued)

Mortgage notes payable consist of the following at June 30, 2002:

	<u>Current</u>	<u>Long-term</u>
Note payable to Richard K. Paris dated 7-1-97 in the original amount of \$180,000 and payable in 180 monthly payments of \$1,772. Note bears interest at 8.5 % and is secured by real estate. Final payment due July 2012.	\$ 3,484	\$ 133,478
Note payable to Richard K. Paris dated 11-12-97 in the original amount of \$30,000 and payable in 180 monthly payments of \$295. Note bears interest at 8.5 % and is secured by real estate. Final payment due 11-12- 2012.	1,532	22,810
Note payable to Hilberts National Bank dated 6-4-98 in the original amount of \$ 400,000 and payable in 180 monthly payments of \$3,876. Note bears interest at 2.35 % over the interest rate on 1-5 year U.S. Treasury Securities. Rate at issue was 8.11%. Note is secured by real estate having an appraised value of \$648,000.	<u>21,178</u>	<u>318,908</u>
Total	\$ <u>32,192</u>	\$ <u>468,396</u>

The maturities for the mortgage notes payable are as follows:

Year Ending June 30:

2004	\$ <u>45,871</u>
2005	\$ 46,842
2006	49,160
2007	52,446
2008	53,719
Thereafter	<u>102,728</u>
Total	\$ <u>428,711</u>

Interest expense for the years ended June 30, 2003 and 2002 amounted to \$42,685 and \$43,231, respectively.

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2003 AND 2002

**Note 8 - ACCRUED LIABILITIES**

*Accrued liabilities consist of the following at June 30, 2003 and 2002:*

	<u>2003</u>	<u>2002</u>
Accrued salaries and payroll taxes	\$ 493,221	\$ 430,578
Refunds due State of Louisiana	195,871	229,342
Compensated absences	113,534	291,740
Other	<u>1,801</u>	<u>31,786</u>
Total	\$ <u>804,427</u>	\$ <u>983,446</u>

**Note 9 - COMMITMENTS**

The Organization leases facilities and equipment under operating leases expiring through the year 2004. Rental expense related to these leases was \$440,818 and \$402,612 for the years ended June 30, 2003 and 2002, respectively. Minimum future rental payments due under these leases as of June 30, 2003 are as follows:

Year Ending <u>June 30,</u>	<u>All Renewed</u>	<u>Non-Cancellable</u>
2004	\$ 481,000	\$ 335,000
2005	493,000	74,000
2006	504,000	59,000
2007	516,000	59,000
2008	<u>528,000</u>	<u>59,000</u>
Total	\$ <u>2,522,000</u>	\$ <u>486,000</u>

Management expects that in the normal course of business leases will be renewed or replaced by other leases.

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2003 AND 2002

**Note 10 - CONCENTRATIONS OF CREDIT RISK**

State law requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralizations includes FDIC/FSLIC insurance and the market value of securities purchased and pledged to the political subdivision. The Organization, being a quasi-public nonprofit entity, is required to comply with these regulations. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the account of the political subdivision. At various times during the year, deposits in excess of FDIC insurance were collateralized by the securities described above.

**Note 11 - UNEMPLOYMENT INSURANCE FUND**

Effective July 1, 1993, the Organization became self-insured for employee unemployment compensation claims through the establishment of an Organization unemployment insurance fund.

Actual payments to the State for Unemployment benefits paid totaled \$58,863 in 2003 and \$58,290 in 2002.

All known claims as of June 30, 2003 have been recorded in the financial statements. The fund balance of the Unemployment Insurance Fund totaled \$64,787 and \$63,537 as of June 30, 2003 and 2002, respectively. The Unemployment Insurance Fund balance is included in unrestricted net assets for financial statement presentation.

**Note 12 - ECONOMIC DEPENDENCY**

The Organization receives a majority of its revenue from funds provided through programs administered by the State of Louisiana. The program amounts are appropriated each year by the federal and state governments. If significant budget cuts are effected at the federal and/or state level, the amount of the funds the Organization receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Organization will receive in the next fiscal year.

GULF COAST TEACHING FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
JUNE 30, 2003 AND 2002

**Note 13 - CONTINGENCIES**

Programs administered by the Organization are subject to review and audit by the various funding agencies. Accordingly, any disallowed payments which may arise as a result of these audits, may be recovered by the funding agencies in subsequent years.

**Note 14 - LINE OF CREDIT**

The Organization signed a Line of Credit Agreement on July 1, 2000 with a local national bank. The agreement has a principal amount of \$750,000, a maturity date of July 1, 2004, and a variable interest rate equal to the Wall Street Journal Prime Rate. Any loans against the line will be secured by a Security Agreement that includes most of the Organization's assets. The agreement also calls for several financial covenants and ratio requirements. There were no outstanding loans against the line at June 30, 2003. Fees of \$7,500 each year were paid to secure the agreement in 2003 and 2002.

## SUPPLEMENTARY INFORMATION



**BERNARD & FRANKS**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

WILLIAM FRANKS, C.P.A.

WILLIAM J. GAYN, C.P.A.

RODOLPH LAFAYE, C.P.A.

DAVID SMITH, C.P.A.

## INDEPENDENT AUDITOR'S REPORT ON THE SUPPLEMENTARY INFORMATION

To the Board of Directors  
Gulf Coast Tracking Family Services, Inc.  
New Orleans, Louisiana

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary information contained on pages 20 to 36 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Bernard & Franks*

December 22, 2003

GULF COAST TEACHING FAMILY SERVICES, INC.  
(A NONPROFIT ORGANIZATION)

**SCHEDULE I - COMBINED STATEMENT OF REVENUES  
AND EXPENSES BY COST REPORT GROUPING  
YEARS ENDED JUNE 30, 2003 AND 2002**

	<u>2003</u>	<u>2002</u>
<b>REVENUE</b>		
Programs	\$ 18,838,783	\$ 18,368,789
Donations	292,032	368,801
Interest income	1,363	2,574
Other income	<u>31,860</u>	<u>20,473</u>
Total revenue	<u>\$ 19,164,043</u>	<u>\$ 18,858,637</u>
<b>EXPENSES:</b>		
Administrative and general	\$ 3,333,181	\$ 3,802,646
Plant operation and maintenance	131,439	134,800
Cost related to capital assets	782,483	357,112
Dietary, laundry, and linen	60,769	66,594
Housekeeping	30,180	11,413
Personal client needs	281,166	220,379
Therapeutic and training	10,905,808	11,233,778
Medical and nursing	17,531	15,953
Recreational	38,766	96,803
Consultants	<u>32,081</u>	<u>37,168</u>
Total expenses	<u>\$ 19,889,487</u>	<u>\$ 20,136,446</u>
<b>INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS</b>	<u>\$ 274,556</u>	<u>\$ (477,809)</u>

COAST GUARD TRAINING FAMILY SERVICES, INC.

SCHEDULE 2 - STATEMENT OF EXPENSES BY PROGRAM / FUND  
 YEAR ENDING JUNE 30, 2013

	Community Deep Pockets			Public Debt		
	Thrupps Community Home Lottery Provider # 1274100	Amelia Community Home Men Outreach Provider # 1714100	Ready Counts Community Outreach	Regional Home Care Unit Budget FY09 4000000004	Department of Corrections	Department of Corrections DOC Inmate Unit
Administrative and general	\$ 97,646	\$ 116,000	\$ 3,001	\$ 203,247	\$ 42,240	\$ 12,001
Plant operation and capital asset costs	25,593	77,331	-	48,728	2,704	-
Library, library & films, and landscaping	42,483	17,376	-	26,316	41	16
Personal client needs	12,568	3,565	-	18,314	4,483	140
Subsidial and nursing	1,448	190	-	1,841	11	-
Transportation and training	90,301	14,338	14,317	119,199	151,417	-
Recreational	2,219	427	-	3,076	11	193
Commutate	3,005	6,134	-	11,139	-	-
school program						
school administrators and general	\$ 274,702	\$ 310,500	\$ 11,918	\$ 612,618	\$ 241,344	\$ 11,207
Administrative units - educational	14,779	16,634	3,464	75,297	44,238	12,126
Totals	\$ 505,440	\$ 574,071	\$ 25,482	\$ 808,614	\$ 281,607	\$ 14,333



ORLY COAST TEACHING FAMILY SERVICES, INC.

**SCHEDULE 3 - STATEMENT OF EXPENSES BY PROGRAM / FUND (CONTINUED)**  
 YEAR ENDED JUNE 30, 2011

	Program Costs									
	Families New Onlines TFP #	Regular Foster Case TFPs	Regular Foster Case Homes TFPs	Regular Foster Case New Onlines TFPs	Parent Training Case New Onlines TFPs	Family Intervention & Prevention	Substitute Family Care New Onlines Provider #T FPs	Children's Team Lead #T FPs	John Charles	
Administrative and general	\$ 123,449	\$ 21,659	\$ 56,000	\$ 64,360	\$ 11,276	\$ 1,193	\$ 113	\$ -		
Phone operation and capital asset costs	18	4,126	12	-	428	-	-	-		
Dietary, laundry & linen, and housekeeping	-	58	-	-	-	-	-	-		
Personal client needs	3,414	1,212	1,690	14,126	428	3,931	-	-		
Medical and nursing	-	-	-	213	-	-	-	-		
Therapists and training	221,490	51,482	117,706	346,601	-	1,114	12,199	-		
Recreational	-	193	-	507	-	-	-	-		
Consultants	-	-	103	-	-	-	-	-		
school programs										
school administrative and general	\$ 349,094	\$ 85,207	\$ 179,009	\$ 504,308	\$ 18,049	\$ 3,841	\$ 13,871	\$ -		
Administrative costs - allocated										
	\$ 36,343	\$ 11,489	\$ 31,341	\$ 84,464	\$ 2,268	\$ 942	\$ 2,211	\$ -		
Totals	\$ 494,191	\$ 139,114	\$ 271,460	\$ 628,711	\$ 28,447	\$ 6,761	\$ 16,194	\$ -		

ALL COURT REPORTERS ARE REQUIRED TO

**LINE 90 - END OF LINE**

		Personal Care Assistant					
		LCS Personal Care Assistant Cares Provided /Month	LCS Personal Care Assistant Cares Provided Per Month	Personal Care Assistant Cares Provided Per Month	Special Assistant Cares Provided Per Month	Personal Care Assistant Cares Provided Per Month	
Subtotal Foster Care	\$ 93,204	\$ 781	120,117	\$ 1,667	\$ 200	\$ 146,623	
	18,311	-	-	35	-	3,711	
Delivery, laundry & linen, and housekeeping	304	-	-	124	-	406	
Personal client needs	31,199	-	-	-	-	18	
Medical and nursing	116	-	-	428	37	615	
Therapeutic and training	905,995	1,311	11,037	714,120	4,993	361,289	
Recreational	945	-	-	25	-	188	
Counselors	525	-	-	-	-	-	
Other programs - personnel administration and general	\$ 1,011,990	\$ 1,399	12,792	\$ 844,087	\$ 6,099	\$ 759,982	
Administrative costs - allowed	148,178	226	2,408	119,578	1,111	495	
Total	\$ 1,791,821	\$ 1,505	15,998	\$ 963,665	\$ 7,140	\$ 1,121,469	

2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 2680, 2681, 26

RECEIVED: 11-10-2007  
 ACCEPTED: 11-10-2007

	Personal Care Activities									
	Personal Care Attendant	Personal Care Attendant Allowable	Traumatic Head to Spinal Cord Injury	Personal Care Attendant Allowable	Personal Care Attendant Allowable	Personal Care Attendant Allowable	Personal Care Attendant Allowable	Personal Care Attendant Allowable	Personal Care Attendant Allowable	Personal Care Attendant Allowable
	Attendant	Attendant	Head to Spinal Cord Injury	Attendant	Attendant	Attendant	Attendant	Attendant	Attendant	Attendant
	Provider	Provider	New Orleans (00000000)	Provider	Provider	Provider	Provider	Provider	Provider	Provider
	01000000	01000000	01000000	01000000	01000000	01000000	01000000	01000000	01000000	01000000
Administrative and general	\$ 100,000	\$ 171,344	\$ 1,078	\$ 112,227	\$ 55,701	\$ 100	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Plant, operation and capital asset costs	11,200	12,444	-	11,673	9,671	-	-	-	-	1,412
Delivery, laundry & linen, and housekeeping	263	319	-	264	368	-	-	-	-	4
Personal client needs	143	427	48	-	-	-	-	4,000	219	-
Medical and nursing	3,943	979	-	863	472	-	-	177	135	-
Transportation and training	578,336	154,268	3,461	343,174	411,345	18,858	26,744	164,650	-	-
Reimbursement	3,312	1,368	-	-	643	-	-	-	264	-
Contributions	-	1,483	-	1,054	-	-	-	-	-	-
Subtotal programs related administrative and general	\$ 692,894	\$ 942,863	\$ 3,081	\$ 471,175	\$ 475,268	\$ 19,016	\$ 46,773	\$ 112,269	\$ 112,269	\$ 112,269
Administrative costs - allocated	\$ 17,724	\$ 49,388	\$ 918	\$ 19,655	\$ 115,188	\$ 3,465	\$ 10,984	\$ 10,984	\$ 10,984	\$ 10,984
Total	\$ 710,618	\$ 992,251	\$ 4,000	\$ 490,830	\$ 590,456	\$ 22,481	\$ 57,757	\$ 123,253	\$ 123,253	\$ 123,253

ELIJAH COUNTY TRADING COMPANY, INC.

SCHEDULE 1 - STATEMENT OF EXPENSES BY PROGRAM (FUND-CONTINUED)  
 YEAR ENDED MARCH 30, 2000

	Personal Care Services									
	Therapeutic		Personal Care		Therapeutic		Personal Care		Personal Care	
	Outside	Therapeutic	Therapeutic	Therapeutic	Therapeutic	Therapeutic	Therapeutic	Therapeutic	Therapeutic	Therapeutic
Training Dates	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost
Range	Range	Range	Range	Range	Range	Range	Range	Range	Range	Range
Administrative and general	\$ 140 \$	219 \$	1,347 \$	75 \$	1,403 \$	48,798 \$	30,000 \$	-	-	-
Plant operation and capital asset costs	-	3,946	-	-	3,946	-	-	-	-	-
Dietary, laundry & linen, and housekeeping	-	-	-	-	-	-	-	-	-	-
Personal client needs	-	-	-	-	-	-	-	-	-	1,283
Medical and nursing	-	111	-	-	-	156	97	-	-	-
Therapeutic and training	-	4,438	20,400	2,947	13,103	120,000	30,000	-	-	-
Recreational	-	-	-	-	-	184	-	-	-	-
Contributions	-	-	-	-	-	1,475	-	-	-	-
miscellaneous	-	-	-	-	-	-	-	-	-	-
miscellaneous administrative and general	-	-	-	-	-	-	-	-	-	-
Administrative costs - allocated	-	-	-	-	-	-	-	-	-	-
Total	\$ 140 \$	8,918 \$	21,975 \$	2,123 \$	38,486 \$	180,041 \$	30,097 \$	1,380	-	-
	28	1,675	1,484	176	3,566	24,246	13,181	191	-	-
	\$ 168 \$	11,493 \$	23,459 \$	2,299 \$	42,052 \$	204,287 \$	43,278 \$	1,571	-	-

SELP-COAST TEACHING FAMILY SERVICES, INC.

SCHEDULE 1 - STATEMENT OF EXPENSES BY PROGRAM / FUND - CONTINUED  
 YEAR 06/01/2020-JUNE 30, 2021

	Supervised Independent Living						
	Subsidization Options Lifeline Provider & PTT/SLP	Independent Living Program Lifeline DOSS/OC's DOSS/OC's DOSS/OC's	Independent Living Program Homes (DOSS/OC's)	Supervised Independent Living Lifes Chaper	Vocational Rehabilitation Lifes Chaper	Transit in Transition Homes	Supported Employment Lifeline
Administrative and general	\$ 1,040,045	\$ 86,483	\$ 96,210	\$ 81,341	\$ 15,495	\$ 16,171	\$ 264
Fixed operation and capital asset costs	86,412	5,636	4,349	4,445	-	-	-
Dietary, laundry & linen, and housekeeping	1,440	-	130	791	100	-	60
Personal care costs	7,716	-	144	70	346	-	-
Medical and nursing	6,448	-	-	-	457	-	-
Therapeutic and training	4,044,116	1,284	18,400	12,412	294,081	1,483	-
Recreational	3,162	-	51	1,677	121	-	94
Contributions	4,004	988	-	445	-	-	-
total program total administrative and general	\$ 1,261,694	\$ 108,964	\$ 114,971	\$ 102,561	\$ 18,949	\$ 16,671	\$ 344
Administrative costs - allocated	819,293	2,080	11,011	11,211	19,501	3,719	11
Totals	\$ 4,671,697	\$ 19,131	\$ 121,982	\$ 113,772	\$ 479,794	\$ 20,668	\$ 16,275

CLIF COUNTY BOARD OF SUPERVISORS, SAC

SCHEDULE 1 - STATEMENT OF EXPENSES BY PROGRAM / FUND CONTINUED  
 YEAR ENDING 2008 / 2009

	Supervisory/Independent Living				Supervisory/Independent Living				Supervisory/Independent Living			
	Yield in Transitions Inpatient	Supportive Employment Program	Department of Corrections Treatment Program	Department of Corrections Treatment Program	Department of Corrections Treatment Program	Department of Corrections Treatment Program	Department of Corrections Treatment Program	Department of Corrections Treatment Program	Supportive Employment Program	Supportive Employment Program	Supportive Employment Program	Supportive Employment Program
Administrative and general	\$ 11,110	\$ 9,380	\$ 140,000	\$ 11,890	\$ 60,297	\$ 121,869	\$ 105,050	\$ 105,050	\$ 105,050	\$ 105,050	\$ 105,050	\$ 105,050
Plant operations and capital asset costs	34	-	4,556	179	-	3,486	-	-	-	-	-	-
Tuition, faculty & fees, and board/boarding	69	-	108	-	-	11	-	-	-	-	-	-
Personal effort costs	28	-	4,796	-	999	1,115	400	400	400	400	400	400
Medical and nursing	-	-	-	-	-	565	-	-	-	-	-	-
Therapeutic and training	-	-	41,594	36,888	1,411	416,195	5,677	5,677	5,677	5,677	5,677	5,677
Recreational	4,477	-	-	-	764	888	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-	-	-	-	-	-
Related programs	50,816	2,482	190,837	38,465	41,506	187,188	188,836	188,836	188,836	188,836	188,836	188,836
Related administrative and general	4,831	1,728	24,940	13,871	10,129	106,454	18,954	18,954	18,954	18,954	18,954	18,954
Administrative costs - clinical	50,965	11,185	211,977	71,944	71,729	788,198	127,794	127,794	127,794	127,794	127,794	127,794
<b>Totals</b>												



GULF COAST TEACHING FAMILY SERVICES, INC.

SCHEDULE 1 - STATEMENT OF EXPENDITURE PROGRAM / FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2011

	Supervised Independent Living				Respite			
	New Individual Supervised Independent Living New	Residential Support	CA (ISO) B. Independent Living	CA (ISO) B. Independent Living	CA (ISO) B. Independent Living	CA (ISO) B. Independent Living	CA (ISO) B. Independent Living	CA (ISO) B. Independent Living
	Number	Cost	Range	Range	Range	Range	Range	Range
Administrative and general	\$ 1,637	\$ 17,389	\$ 174	\$ 1,021	\$ 1,489,008	\$ 184	\$ 111,000	\$ 779
Fuel operation and capital asset costs	-	600	-	76	66,758	-	26	-
Delivery, laundry & linen, and housekeeping	-	-	-	-	1,974	-	50	-
Personal client needs	100	5,401	-	-	29,204	-	40	800
Medical and nursing	-	-	-	-	1,286	-	376	-
Transportation and training	1,200	50,404	1,076	11,080	1,140,044	118	607,881	1,170
Recreational	-	1,814	-	-	21,898	-	-	1,890
Coordination	-	-	-	-	2,885	-	-	-
school programs	15,240	\$ 78,141	\$ 1,628	\$ 12,187	\$ 4,784,199	\$ 383	\$ 840,848	\$ 8,182
school administrative and general	-	-	-	-	-	-	-	-
administrative costs - allocated	2,074	13,114	648	8,086	754,404	21	103,186	1,240
Totals	\$ 18,271	\$ 82,419	\$ 4,355	\$ 26,246	\$ 5,571,811	\$ 746	\$ 974,224	\$ 13,981



CLIP EIGHT TEACHERS FAMILY SERVICES, INC.

SCHEDULE E - STATEMENT OF EXPENSES BY PROGRAM / FUND (CONTINUED)  
 YEAR ENDING JUNE 30, 2008

	Expenses									
	Sample Business Provider \$151,281	Sample Business Provider \$103,124	Sample Business Provider \$103,124	Sample Business Provider \$103,124	Sample Business Provider \$103,124	Sample Business Provider \$103,124	Sample Business Provider \$103,124	Sample Business Provider \$103,124	Sample Business Provider \$103,124	Sample Business Provider \$103,124
Administrative and general	\$ 102,837	\$ 103,124	\$ 103,124	\$ 103,124	\$ 103,124	\$ 103,124	\$ 103,124	\$ 103,124	\$ 103,124	\$ 103,124
Plant operation and capital asset costs	8,871	8,871	-	23,927	8,871	-	8,871	8,871	8,871	8,871
Delivery, handling of items, and warehousing	56	547	-	217	218	-	179	179	60	-
Personal client needs	-	465	26	126	141	-	-	-	-	-
Medical and nursing	444	660	-	1,044	275	-	594	473	-	-
Therapeutic and training	149,759	106,135	24,037	171,484	104,435	500	84,147	173,118	-	-
Recreation	11	-	38	1,361	1,361	-	-	-	-	-
Consultants	-	-	-	-	-	-	418	-	-	-
educational programs	473,718	494,829	98,149	876,944	1,284,988	800	162,808	111,980	-	-
educational administrative and general	81,850	86,178	1,711	64,561	15,254	121	11,416	49,897	-	-
Administrative costs - allocated	141,629	141,629	11,900	119,555	119,554	175	175,551	149,231	-	-
Totals										

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[illegible]

	Budget				Other Programs											
	Expense Code In Main Menu	Crises Response 08140000- 20411000-RT	Crises Response New Orleans 20411000-RT	Response Home 08140000- 21110000-RT	Crises Intervention Programs	S.T. Response Data Home	Subtotal Response	Comp Mail Income Mobile 15,148	CMAG Apartment Program Lafayette 20411000-RT 11410000-RT							
Administrative and general	\$	11,000	\$	24,816	\$	(700)	\$	1,928	\$	177	\$	716,152	\$	16,379	\$	41,208
Other operations and capital asset costs	-	-	-	-	-	-	-	-	-	-	-	45,798	3,000	1,694	-	-
Clothing, laundry & linen, and housekeeping	7	11	-	-	-	-	-	-	-	-	-	1,148	144	181	-	-
Personal client needs	28	126	-	-	1,126	-	-	-	-	-	-	14,071	-	70	-	-
Medical and nursing	-	-	-	-	-	-	-	-	-	-	-	4,273	-	-	-	-
Therapeutic and training	14,408	66,714	1,857	-	-	-	6,272	3,160,114	13,094	-	-	-	-	-	-	-
Recreational	28	4,215	-	-	-	-	-	13,841	4,340	4,340	1,148	-	-	-	-	-
Coordinate	-	-	-	-	-	-	-	-	418	1,100	-	-	-	-	-	-
referred programs referred administrative and general	\$	42,790	\$	29,181	\$	1,276	\$	13,864	\$	6,054	\$	3,141,267	\$	41,235	\$	50,067
Administrative costs - allocated	1,526	32,415	100	5,623	1,211	499,898	1,180	6,493	-	-	-	-	-	-	-	-
Totals	\$	14,281	\$	89,145	\$	1,486	\$	17,487	\$	8,140	\$	3,040,571	\$	49,406	\$	17,208

GULF COAST TRACHEMA FAMILY SERVICES, INC.

SCHEDULE E - STATEMENT OF EXPENSES BY PROGRAM / FUND COMPOSITION  
 YEAR ENDED JUNE 30, 2003

Other Programs

	Private Contract Labor Charges	Young Adults Program Labor	Transitional Residential Unit Labor	Group Camp In Lodging Room	Private Contract Administrative	Comprehensive Child Services Labor	Subsidized Opportunities Program Labor	Other Fee Program Labor
Administrative and general	\$ -	\$ 1,071	\$ 1,146	\$ 4,128	\$ 2,874	\$ 381,451	\$ 11,476	\$ 311
Plant operation and capital asset costs	1,879	-	-	10,887	3,476	3,658	-	-
Donors, family & friends, and fundraising	-	-	83	187	-	11	-	-
Personal client needs	-	-	-	128	787	64,817	-	38,006
Medical and nursing	-	-	-	-	-	-	-	-
Therapeutic and training	-	-	-	4,289	16,318	36,465	-	-
Recreational	-	-	50	-	-	-	-	13,808
Conferences	-	1,169	-	-	-	-	-	-
relational programs	1,879	3,071	1,319	21,373	22,387	269,898	11,476	38,827
relational administrative and general	883	316	182	3,688	2,874	34,179	2,188	9,881
Administrative costs - allocated	1,458	3,448	1,211	20,863	25,261	394,682	13,455	64,813
Totals								

DELF COURT TRADING COMPANY, INC.

SCHEDULE 1 - STATEMENT OF EXPENSES BY PROGRAM (FUND COMPONENTS)  
YEAR ENDED JUNE 30, 2002

Other Programs

	Private Contract Sales Range	Services for the Elderly (Sales Range)	Services for the Elderly (Revenue)	Native Housing Sales Range	Services for the Elderly (Sales Range)	Services for the Elderly (Revenue)	CRMC Transportation Sales Range	Hospital Division Sales Range	Non-Related One Time Services Sales Range
Administrative and general	\$ 150	\$ 18,315	\$ 11,118	\$ (3,800)	\$ 1,440	\$ 1,440	\$ 1,440	\$ 81,440	\$ 45
Plant operation and capital asset costs	-	383	1,237	-	-	-	-	885	-
Electricity, janitorial & linen, and housekeeping	-	-	180	-	-	-	-	220	-
Personal client needs	-	2,869	-	-	281	2,144	-	-	-
Medical and nursing	8	114	799	-	-	-	-	-	-
Therapies and training	4,145	20,479	50,119	286	5,735	-	-	-	1,244
Recreational	-	-	-	-	-	-	-	-	-
Contributions	-	-	197	-	-	-	-	-	-
recreational programs	-	-	-	-	-	-	-	-	-
recreational administrative and general	-	-	-	-	-	-	-	-	-
Administrative costs - allocated	-	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>\$ 4,303</b>	<b>\$ 39,325</b>	<b>\$ 62,468</b>	<b>\$ 983</b>	<b>\$ 11,681</b>	<b>\$ 4,431</b>	<b>\$ 4,431</b>	<b>\$ 82,385</b>	<b>\$ 1,389</b>
	794	5,400	14,024	74	1,914	612	612	13,431	254
	\$ 5,123	\$ 41,171	\$ 76,492	\$ 227	\$ 12,476	\$ 3,443	\$ 3,443	\$ 95,816	\$ 1,643

GULF COAST TRAINING FAMILY SERVICES, INC.

SCHEDULE 1 - STATEMENT OF EXPENSES BY PROGRAM - FISCAL YEAR 2004-2005  
Year ended June 30, 2005

Cost Program

	OCFL	Diagnosis & Assessment	Summit Camp - Orlando	Florida Blvd Building	OCFL In Case Crisis - Orlando	OCFL The Miraval - Boca	OCFL Moving Upward - Boca	Positive Family Development Training	Pharmat/Oasis Sample	New Orleans
Administrative and general	\$ 4,319	\$ 14,487	\$ 29,981	\$ 20,981	\$ 300	\$ 111,124	\$ 176,001	\$ 41	\$ 5,628	
Plant operation and capital asset costs	-	-	609	34,831	-	4,546	26,776	-	-	
Utility, janitor & linen, and housekeeping	-	-	193	40	-	-	-	-	-	
Personal effort costs	-	14,487	-	-	-	1,227	3,011	-	-	
Medical and nursing	-	-	-	-	-	-	-	-	-	
Transportation and training	16,776	4,833	-	-	-	-	-	-	4,084	
Recreational	-	-	5,286	-	-	-	-	-	-	
Consultants	-	-	-	-	-	-	-	-	-	
alcohol program	36,356	\$ 49,446	\$ 43,460	\$ 43,460	\$ 220	\$ 155,294	\$ 213,415	\$ 41	\$ 5,757	
alcohol administrative and general										
Administrative costs - alcohol	5,480	5,126	4,524	36	-	-	-	5	1,561	
Totals	\$ 41,424	\$ 94,768	\$ 79,463	\$ 229	\$ 155,294	\$ 213,415	\$ 213,415	\$ 86	\$ 11,771	

GULF COAST TEACHING FAMILY SERVICES, INC.

SCHEDULE E - STATEMENT OF EXPENSES BY PROGRAM / FUND COMPONENT  
 YEAR ENDED JUNE 30, 2003

Other Expenses

	Contract	Family Support Services	Emergency	Family Support Services	Supportive Employment Programs	Mobile Work One Hundred	Basic Center One Hundred	Private Contractors	Public Rental Housing
Administrative and general	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant operations and capital asset costs			1,711	-	-	60	-	-	419
Dietary, laundry, linen, and housekeeping			30	-	-	-	-	-	699
Personal client needs			98	-	509	-	43,195	-	-
Medical and nursing			-	-	-	-	-	-	-
Therapeutic and training	1,630	-	136	-	-	-	-	2,879	-
Recreational	-	-	-	-	-	-	588	-	-
Conferences	-	-	-	-	-	-	289	-	4,903
subtotal program	\$	\$	\$	\$	\$	\$	\$	\$	\$
subtotal administrative and general	1,731	211,367	2,081	547	519	60	112,088	3,468	11,540
Administrative costs - allocated	203	14,325	89	89	17	3	-	274	1,988
Total	\$	\$	\$	\$	\$	\$	\$	\$	\$
	1,934	246,192	2,170	636	536	63	112,091	3,742	13,528

CLAY COUNTY TRANSFER FAMILY SERVICES, INC.

SCHEDULE 1- STATEMENT OF EXPENSES BY PROGRAM (FUND-CONTINUED)

YEARS ENDED JUNE 30, 2000

Other Programs

	YTD - IM T Lumpsum Lubysville	The County Family Service Donor	Adoptive Held/Donor	Adoptive Held/Donor	Bridge the Gap Donor	Family Extension Donor	Transitional Program Donor	Visions Held Donor	OCIO & Bureau Donor
Administrative and general	\$ 6,414	\$ 5,023	\$ 23,331	\$ 34,679	\$ 11,668	\$ 9,176	\$ 14,815	\$ 146	
Plant operations and capital asset costs	-	-	2,233	29,718	-	-	975	-	
Building, laundry & linen, and housekeeping	-	-	47	-	-	-	-	-	
Personnel costs	343	-	68	8,235	-	-	815	-	
Medical and nursing	-	-	-	-	-	-	-	-	
Transportation and training	339	11,399	2	11,875	-	660	-	-	
Recreational	49	-	1,160	-	-	-	-	-	
Construction	-	-	-	-	-	-	-	-	
miscellaneous programs	1,043	17,303	26,333	99,606	11,668	9,436	14,823	146	
miscellaneous administrative and general	850	4,554	4,964	-	1,295	1,877	-	61	
Administrative costs - allocated	1,017	11,475	21,390	99,606	11,668	11,307	14,823	146	

QUEL COURT TRACHOD FAMILY SERVICES, INC.

**SCHEDULE 2 - STATEMENT OF EXPENSES BY PROGRAM / FUND (CONTINUED)**  
**YEARS ENDING 3-30-06 TO 2007**

Other Programs		General and Administration						
School / Other Programs		School Programs	Maternal /	Adolescent /	Home Range /	Shore Outreach /	Home /	Life-Style /
								Center /
								Chaplin /
Administrative and general	\$ 1,170,674	\$ 5,114,652	\$ 6,486	\$ 2,428	\$ 103,159	\$ 174,312	\$ 153,319	\$ 115,628
Program operation and capital asset costs	150,776	414,379	2,794	-	74,051	140,484	89,873	19,203
Dietary, laundry & linen, and housekeeping	2,111	87,118	-	-	1,428	216	991	268
Personnel client needs	180,444	290,892	-	-	-	-	344	26
Individual and training	501	17,088	-	-	-	-	-	-
Therapeutic and training	268,141	10,911,206	577	-	-	-	11	-
Recreational	25,194	74,516	-	-	-	-	-	240
Contributions	8,150	14,711	-	-	-	-	-	770
school programs	\$ 1,200,046	\$ 10,960,716						
school administrative and general			\$ 9,793	\$ 1,038	\$ 141,740	\$ 318,135	\$ 311,997	\$ 363,196
Administrative costs - allocated	148,429	1,458,899	(9,793)	(1,038)	(141,740)	(318,135)	(311,998)	(363,196)
Totals	\$ 1,348,475	\$ 12,419,615	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



COAST COAST TRADING FAMILY SERVICES, INC.

SCHEDULE H - STATEMENT OF EXPENSES BY PROGRAM (FUND-CONTINUED)  
YEAR ENDED JUNE 30, 2003

	General and Administrative						Totals: Programs, Administrative, and General Fund
	General Office	Basic Range Underwrite	Non-Visitors Underwrite	Homes Underwrite	Indigenous Underwrite	Control Office Underwrite	
Administrative and general	\$ 1,004,064	\$ 1,000	\$ 60,970	\$ 1,060	\$ 51,303	\$ 251,411	\$ 129 \$ 7,273,141
Plant operation and capital asset costs	144,405	-	-	-	-	-	- 913,984
Electricity, laundry & linen, and housekeeping	68	-	-	-	-	-	- 70,949
Personal district assets	-	-	-	-	-	-	- 291,106
Medical and nursing	-	-	-	-	-	-	- 17,501
Therapeutic and housing	-	-	-	-	-	-	- 10,013,009
Recreational	-	-	-	-	-	-	- 76,762
Construction	-	-	-	-	-	-	- 12,481
subtotal programs subtotal administrative and general	\$ 1,248,473	\$ 1,000	\$ 60,970	\$ 1,060	\$ 51,303	\$ 251,411	\$ 129 \$ 10,380,132
Administrative costs - allocated	17,283,175	190	4,499	193	5,062	17,079	9 2,004,071
Totals	\$ 14, \$	1,249 \$	61,469 \$	1,253 \$	56,365 \$	268,490 \$	138 \$ 12,384,203

ORLEANS COUNTY TRACKING FAMILY SERVICES, INC.

SCHEDULE 1 - STATEMENT OF EXPENSES BY PROGRAM / FUND (CONTINUED)

YEARS ENDING JUNE 30, 2022

	Community Group Budget				Fiscal Year			
	Thayer Community House Laundry	Acadia Community House New Orleans	Sandy Station	Relocation Community Group Housing	Regular Street Clean Team Budget 10/1/2021-09/30/22	Department of Corrections Laundry	Department of Corrections	Department of Corrections New Orleans (DOC 8401-58)
	17/18	17/18	17/18	17/18	17/18	17/18	17/18	17/18
Administrative and general	\$ 54,758	\$ 98,548	\$ 1,478	\$ 181,879	\$ 117,528	\$ 55,441	\$ 14,721	\$ 1,485
Plant operations and capital asset costs	19,790	35,311	-	55,378	4,681	3,714	-	-
Utility, laundry & linen, and housekeeping	62,878	16,411	-	57,383	39	35	30	-
Personal effort costs	11,943	6,816	-	18,881	8,883	1,812	341	586
Medical and nursing	1,181	418	-	1,564	-	-	-	-
Transportation and training	181,386	61,002	14,758	86,116	204,354	49,228	13,149	23,913
Reimbursement	3,887	724	-	4,611	18	128	-	-
Contingents	4,513	1,000	-	11,818	-	-	-	-
reduced programs	\$ 281,945	\$ 245,145	\$ 15,236	\$ 338,657	\$ 331,122	\$ 69,663	\$ 30,020	\$ 28,088
reduced administrative and general	1,414	49,881	1,818	75,551	51,388	11,294	1,507	1,506
Administrative costs - allowed	\$ 211,752	\$ 271,288	\$ 16,548	\$ 404,208	\$ 415,883	\$ 189,761	\$ 31,527	\$ 14,611
Total								

GULF COAST TEACHING FAMILY SERVICES, INC.

SCHEDULE 3 - STATEMENT OF EXPENSES BY PROGRAM / FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2001

	Fiscal Year									
	Personnel	Regular (Fringe)	Regular (Fringe)	Regular (Fringe)	Parent Training	Family Information & Prevention	Family Care New Orleans Provider (Fringe)	Subsidized Family Care	Subsidized Family Care	
	Salaries (New Orleans TRS) #	Cost (Salaries TRS) #	Cost (Fringe TRS) #	Cost (Fringe TRS) #	Cost (Fringe TRS) #	Cost (Fringe TRS) #	Cost (Fringe TRS) #	Cost (Fringe TRS) #	Cost (Fringe TRS) #	
Administrative and general	\$ 284,179	\$ 46,263	\$ 66,315	\$ 180,603	\$ 15,176	\$ 1,486	\$ 1,486	\$ 811	\$ (241)	
Plant operations and capital asset costs	-	4,482	-	31	448	-	-	-	-	
Energy, laundry & linen, and housekeeping	140	71	71	8	171	681	-	-	-	
Personal client needs	1,094	3,276	4,643	15,760	540	4,687	468	-	-	
Medical and nursing	18	-	-	-	-	3	-	-	-	
Transportation and training	155,049	73,110	140,468	303,111	-	-	17,316	-	-	
Recreational	688	117	-	774	-	14	-	-	-	
Counselors	-	-	-	-	-	360	-	-	-	
rehabilit. programs without administrative and general	\$ 426,001	\$ 150,026	\$ 210,479	\$ 517,948	\$ 16,626	\$ 1,494	\$ 18,360	\$ (241)	\$ (241)	
Administrative costs - clinical	70,467	65,014	41,648	97,480	3,388	1,247	3,203	-	-	
Totals	\$ 590,400	\$ 341,280	\$ 411,607	\$ 1,019,441	\$ 18,510	\$ 3,158	\$ 21,563	\$ (241)	\$ (241)	

CLIF COURT TRACKING FAMILY SERVICES, INC.

SCHEDULE J - STATEMENT OF EXPENSES BY PROGRAM (FUND CONTINUED)  
 Fiscal ended June 30, 2002

	Center Cost		Regional Cost Allocation									
	Children Infected/At-Risk Services Lafayette	Referral/Center Cost	Local Personal Care Attendant Room	Local Personal Care Attendant Room	Personal Care Attendant New Orleans Provider \$10,000	Personal Care Attendant Baton Rouge Provider \$10,000	Personal Care Attendant Houston Provider \$10,000	Personal Care Attendant Lafayette Provider \$10,000				
Administrative and general	\$ 400	\$ 651,044	\$ 88	\$ 526	\$ 100,769	\$ 148,593	\$ 109,508	\$ 170,361				
Phone operation and capital asset costs	-	12,210	-	-	404	11,446	-	30,312				
Dining, laundry & linen, and housekeeping	-	1,209	-	-	374	143	8	160				
Personal client visits	-	41,875	-	-	400	679	79	160				
Medical and nursing	-	11	-	-	636	761	798	1,046				
Transportation and training	262	1,115,406	2,081	9,804	328,830	594,861	479,360	581,665				
Recreational	-	1,606	-	-	14	469	576	1,005				
Construction	-	500	-	-	-	879	-	-				
school programs school administrative and general	\$ 671	\$ 1,600,000	\$ 2,609	\$ 12,085	\$ 360,339	\$ 797,418	\$ 580,791	\$ 762,759				
Administrative costs - referral	61	311,465	421	1,816	141,251	170,411	110,182	99,258				
Total	\$ 710	\$ 2,152,504	\$ 3,169	\$ 12,210	\$ 1,015,440	\$ 895,819	\$ 694,111	\$ 891,554				

GULL COAST TEACHING FAMILY SERVICES, INC.

SCHEDULE 1 - STATEMENT OF EXPENSES BY PROGRAM/ FUND (CONTINUED)

YEAR ENDED JUNE 30, 2002

	Personal Care Attendant									
	Personal Care Attendant Provider \$100,000	Therapeutic Head & Special Care \$100,000	Personal Care Attendant Therapeutic Provider \$100,000	Personal Care Attendant Therapeutic Provider \$100,000	Personal Care Attendant Therapeutic Provider \$100,000	Personal Care Attendant Therapeutic Provider \$100,000	Personal Care Attendant Therapeutic Provider \$100,000	Personal Care Attendant Therapeutic Provider \$100,000	Personal Care Attendant Therapeutic Provider \$100,000	Personal Care Attendant Therapeutic Provider \$100,000
Administrative and general	\$ 100,000	\$ 100	\$ 97,144	\$ 111,398	\$ 500	\$ 25,310	\$ 41,535	\$ 99		
Phone operation and capital asset costs	10,000	-	36,150	5,797	-	-	1,799	-		
Director, laundry & linen, and housekeeping	263	-	246	992	-	18	13	-		
Personal client costs	2,000	-	360	40	-	-	379	-		
Medical and nursing	916	-	655	660	-	200	80	-		
Therapeutic and training	360,000	1,700	271,070	686,616	14,900	46,812	364,340	-		
Recreation	3,000	-	-	336	20	-	349	-		
Commuters	2,140	-	1,790	-	-	-	20	-		
educational programs educational administrative and general	\$ 340,000	\$ 3,000	\$ 340,000	\$ 684,148	\$ 15,000	\$ 71,260	\$ 560,140	\$ 99		
Administrative costs - allocated	60,000	30	56,475	100,274	3,000	16,998	34,480	17		
Totals	\$ 690,000	\$ 3,130	\$ 626,813	\$ 794,382	\$ 18,900	\$ 88,260	\$ 344,856	\$ 116		

OLD COAST TEACHING FAMILY SCHOOL, INC.

**SCHEDULE 3 - STATEMENT OF EXPENSES BY PROGRAM (FUNDS) (CONTINUED)**  
**YEAR ENDED JUNE 30, 2002**

	Program/Category									
	Personal Care		Personal Care		Personal Care		Personal Care		Personal Care	
	Transitional	Attendant Services	Transitional	Attendant Services	Transitional	Attendant Services	Transitional	Attendant Services	Transitional	Attendant Services
	Food & Special	Supervision	Food & Special	Supervision	Food & Special	Supervision	Food & Special	Supervision	Food & Special	Supervision
	Good Inpatient	Independent	Good Inpatient	Independent	Good Inpatient	Independent	Good Inpatient	Independent	Good Inpatient	Independent
	Living	Pharmaceutical	Living	Pharmaceutical	Living	Pharmaceutical	Living	Pharmaceutical	Living	Pharmaceutical
	Chamber	Pharmaceutical	Chamber	Pharmaceutical	Chamber	Pharmaceutical	Chamber	Pharmaceutical	Chamber	Pharmaceutical
Administrative and general	\$ 3,854	\$ 1,000	\$ 218	\$ 4,012	\$ 34,408	\$ 34,408	\$ -	\$ -	\$ 1,000,000	\$ -
Plant operations and capital assets costs	3,010	-	-	1,732	46	-	-	-	79,300	-
Dietary, laundry & linen, and housekeeping	-	-	-	-	19	-	-	-	3,030	-
Personal client costs	-	-	-	36	207	-	-	1,940	3,079	-
Included and training	-	-	-	-	121	85	-	-	4,148	-
Therapeutic and training	30,155	10,035	4,443	9,529	88,544	42,224	-	-	3,081,910	-
Recreational	-	-	-	-	981	-	-	-	4,061	-
Consultants	-	-	-	-	555	-	-	-	8,152	-
retiree programs	\$ 10,000	\$ 14,778	\$ 4,050	\$ 10,968	\$ 114,130	\$ 16,408	\$ 2,440	\$ 3,074,502	-	-
retiree administrative and general	4,074	1,593	442	3,417	11,585	11,002	121	400,481	-	-
Administrative costs - allocated	\$ 19,897	\$ 16,170	\$ 5,492	\$ 17,511	\$ 146,179	\$ 47,710	\$ 3,441	\$ 3,079,510	-	-
Totals										

DELF COUNTY BOARD HOME CARE SERVICES, INC.

SCHEDULE B - STATEMENT OF EXPENSES BY PROGRAM / FUND IDENTIFICATION  
YEAR ENDED JUNE 30, 2013

	Rehabilitation Options Leidyn Providers # [50784]	Independent Living Program Leidyn [263025]	Independent Living Program Income [220003]	Supported Independent Living Units Chadler [100000]	Transitions Rehabilitation Leidyn [100000]	Transitions Transitions Leidyn [100000]	Supported Employment Leidyn [100000]	Transitions Transitions Leidyn [100000]
Administrative and general	\$ 90,000	\$ 78,100	\$ 17,100	\$ 110,000	\$ 8,000	\$ 5,100	\$ 100	\$ 22,300
Plant operations and capital asset costs	1,700	1,300	8,800	6,500	-	-	-	900
Dietary, laundry & linen, and housekeeping	48	-	2,370	177	-	86	-	-
Personal client needs	900	200	8,700	244	-	-	-	-
Medical and nursing	-	-	61	993	-	-	-	-
Therapeutic and training	12,500	17,800	11,310	600,340	810	-	-	1
Recreational	-	1,000	4,800	100	-	-	-	-
Commuters	3,700	-	1,100	-	-	-	-	-
national programs national administrative and general	\$ 50,000	\$ 100,000	\$ 10,000	\$ 270,100	\$ 7,000	\$ 1,000	\$ 100	\$ 20,000
Administrative costs - affiliated	8,000	10,000	10,000	90,000	1,000	1,000	10	1,000
Totals	\$ 78,500	\$ 100,400	\$ 80,200	\$ 871,800	\$ 11,000	\$ 6,200	\$ 100	\$ 20,000

QUELLE COASTE TEACHING FAMILY SERVICES, INC.

SCHEDULE 3 - STATEMENT OF EXPENSES BY PROGRAM / FUND - (CONTINUED)  
YEAR ENDED JUNE 30, 2001

Supervised Independent Living																
Supportive Employment State Range	Department of Corrections				Department of Living Skills		Supervised Independent Living Program		Supervised Independent Living Program Title XXS		Supervised Independent Living Program Title XXS		Supervised Independent Living Program Title XXS			
	Corrections	Teachers	Teachers/Labs	Chapters	Corrections	Teachers	Range	Provider	XXS	XXS	XXS	XXS	XXS	XXS		
	Califactor															
Administrative and general	\$	968	\$	101,136	\$	34,141	\$	61,786	\$	287,147	\$	106,576	\$	50,558	\$	68,806
Plant operation and capital asset costs	-	-	-	4,100	-	7	-	-	4,907	-	-	-	-	-	-	-
Dietary, laundry & linen, and housekeeping	-	-	-	176	-	36	-	-	31	-	-	-	28	-	120	-
Personal client costs	-	-	-	1,160	-	-	-	-	688	1,771	1	-	-	-	360	-
Medical and nursing	-	-	-	-	-	-	-	-	421	-	-	-	150	-	194	-
Transportation and mileage	-	-	-	18,812	-	28,319	-	1,003	488,819	-	77	-	41,982	-	260,898	-
Recreational	-	-	-	-	-	-	-	1,258	1,167	-	46	-	-	-	1,202	-
Contributions	-	-	-	1,881	-	-	-	-	158	-	-	-	-	-	-	-
Referral programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Referral administrative and general	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative costs - allocated	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$	1,079	\$	219,426	\$	71,495	\$	28,341	\$	716,811	\$	185,199	\$	157,213	\$	189,912



QUEL COURT TRADING FAMILY SERVICES, INC.

SCHEDULE J - STATEMENT OF EXPENSES BY PROGRAM / FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2012

	Supervised Independent Living									
	Supervised Independent Living Program Title 50C #180312	Supervision Program Title 50C #180312	Supervision Program Title 50C #180312	Supportive Living Home #180312	Department of Correction Title 50C #180312	Department of Correction Title 50C #180312	Department of Correction Title 50C #180312	Department of Correction Title 50C #180312	Supervised Independent Living Title 50C #180312	Non-Minor Supervised Independent Living Home #180312
Administrative and general	\$ 164,426	\$ 60	\$ 260,114	\$ 11,879	\$ 35,495	\$ 15,989	\$ 30,793	\$ 11,108		
Plant operations and capital asset costs	18,791	-	9,890	-	3,910	-	1,800	-		
Dietary, laundry & linen, and housekeeping	148	-	199	-	142	-	147	-		
Financial affairs costs	600	-	1,004	4,804	-	-	1,187	774		
Medical and nursing	847	-	1,877	-	-	-	-	-		
Therapeutic and training	481,136	87	1,403,437	11	61,190	14,617	8,900	11,118		
Recreational	1,416	-	1,179	-	-	-	26	-		
Construction	0	-	1,115	-	-	-	-	-		
retained program	195	195	1,921,912	17,796	31,117	18,750	14,790	11,108		
retained administrative and general										
Administrative costs - allocated	\$ 5,581	33	218,543	11,411	6,800	2,344	3,294	4,400		
Total	\$ 704,281	195	\$ 3,940,128	31,206	\$ 78,416	\$ 47,414	\$ 34,971	\$ 36,501		

CHILD COAST TOASTING FAMILY SERVICES, INC.

SCHEDULE 5 - STATEMENT OF EXPENSES BY PROGRAM (FOUNDED COST CENTER)  
 YEAR ENDED JUNE 30, 2002

	Specialized Independent Living				Respite			
	Residential Appt Request Hours billable 15.75	COAST-IL Residential Rates \$14	CARED Specialized Independent Living Rates \$14	Residential Specialized Independent Living \$140	Child Respite Hours billable 34.67	Respite New Orleans Providers \$111,004	Respite Rates Range Provider \$15,001	
Administrative and general	\$ 18,481	\$ 214	\$ 1,044	\$ 1,897,704	\$ 34	\$ 127,126	\$ 3,526	\$ 31,009
Plan operations and capital costs	-	-	-	60,015	-	566	-	6,000
Utility, janitorial & linen, and housekeeping	-	-	-	4,146	-	377	-	72
Personal client needs	4,217	-	-	27,010	-	177	654	16
Medical and nursing	-	-	-	1,588	-	636	-	462
Therapeutic and training	24,090	700	10,608	3,156,077	546	59,440	5,941	167,689
Recreational	-	-	3	10,140	-	16	734	263
Consultants	-	-	-	11,150	-	-	-	566
subtotal: program	\$ 47,048	\$ 924	\$ 16,644	\$ 5,088,080	\$ 580	\$ 578,185	\$ 12,313	\$ 468,765
subtotal: administrative and general	16,153	158	2,034	150,263	115	107,145	2,987	62,886
Total	\$ 63,201	\$ 1,082	\$ 18,678	\$ 5,238,343	\$ 695	\$ 685,330	\$ 15,300	\$ 531,651

GOULF COAST TEACHING FAMILY SERVICES, INC.

SCHEDULE J - STATEMENT OF EXPENSES BY PROGRAM / FUND - CONTINUED  
YEAR ENDED JUNE 30, 2022

	Respite							
	Emergency Respite Inpatient Respite Per Diem, 87504, 850	Respite Lab/Infant Provider 87504, 850	Respite Ambulance Provider 87504, 850	Wings General Service Station Range DABH0000 Provider 87504, 850	Respite Hemodialysis Provider 87504, 850	Respite Labs Charles Provider 87504, 850	Respite Care In Home Care 87504, 850	
Administrative and general	\$ 86,347	\$ 18,871	\$ 128,311	\$ 64,249	\$ 31,304	\$ 56,567	\$ 36,345	
Room operations and capital asset costs	-	-	15,381	4,500	717	7,386	1,841	
Dietary, laundry & linen, and housekeeping	313	-	374	223	37	348	-	
Personal client needs	-	30	-	140	-	262	48	
Medical and nursing	424	-	1,341	574	-	288	648	
Therapeutic and training	409,446	31,808	641,112	175,175	33,423	102,238	191,768	
Research and	540	150	1,015	1,285	10	-	263	
Construction	-	-	-	58	-	668	-	
Medical programs medical administrative and general	\$ 307,543	\$ 31,938	\$ 671,835	\$ 348,028	\$ 61,185	\$ 160,317	\$ 196,598	
Administrative costs - allocated	99,098	9,873	78,156	21,564	11,436	10,876	12,581	
Total	\$ 406,385	\$ 49,229	\$ 651,944	\$ 389,446	\$ 76,627	\$ 181,756	\$ 375,849	

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	Respite				Other Programs			
	Caregiver Respite New Orleans 2014A-4127	Respite Home 1458000000 2014A-4127	Caregiver Instruction Room	Adult Therapeutic Respite Home	Relational Respite	Caregiver Health Room 404704- 15-144	Adult Program Subtype	Private Community Care 2014A-4000-01 Other
Administrative and general	\$ 21,197	\$ 1,261	\$ 2,576	\$ 165	\$ 756,888	\$ 20,859	\$ 24,450	\$ 21
Plant operation and capital asset costs	-	-	-	-	62,349	4,231	1,415	1,971
Utility, laundry & linen, and housekeeping	156	-	-	-	2,264	1,229	-	-
Personal client needs	16	-	8,148	-	9,764	4	184	-
Individual and training	-	-	-	-	4,191	164	-	-
Therapeutic and training	41,740	4,110	2,086	1,528	2,652,666	14,871	186	2
Recreational	6,280	-	-	565	34,419	4,516	1,669	-
Consultants	-	-	-	-	1,235	2,183	-	-
related programs related administrative and general	\$ 70,269	\$ 5,111	\$ 10,613	\$ 2,093	\$ 3,447,567	\$ 48,314	\$ 48,386	\$ 2,988
Administrative costs - related	12,884	1,259	1,458	428	128,118	9,448	3,111	304
Totals	\$ 80,473	\$ 11,370	\$ 16,505	\$ 2,455	\$ 3,195,595	\$ 71,966	\$ 45,117	\$ 2,941

COULF-COAST TACKLING (HARLEY SERVICES, INC.)

SCHEDULE 1 - STATEMENT OF EXPENSES BY PROGRAM (FUND ACCOUNTING)  
YEAR ENDED JUNE 30, 2000

	Other Programs						
	Department of Corrections	Prisoning, Education Programs	Vocational Rehabilitation Programs	Child Daycare Programs	Private Contracts	Competitive Child Services Programs	Rehabilitation Options Menu Programs
	200-60	200-60	200-60	200-60	200-60	200-60	200-60
Administrative and general	\$ (4,286) \$	6,450 \$	4,100 \$	4,000 \$	4,000 \$	10,145 \$	25,100 \$
Plant operation and capital asset costs	-	-	10,000	1,000	4,000	-	-
Detention, security & food, and housekeeping	-	-	600	-	10	40	-
Personal effects funds	-	-	10	-	50,000	90	50,400
Medical and nursing	-	-	-	-	40	-	-
Therapeutic and training	10	-	4,000	10,000	10,000	70	900
Recreational	-	-	70	470	1	-	-
Construction	-	-	-	-	-	1,110	-
related programs	\$ (4,286) \$	6,450 \$	50,220 \$	10,500 \$	20,440 \$	10,000 \$	13,500 \$
related administrative and general	(811)	810	1,500	1,500	10,700	1,500	6,200
Administrative costs - related	\$ (1,000) \$	7,260 \$	50,000 \$	11,100 \$	30,000 \$	10,100 \$	1,000 \$
Totals							

SELF-CONDUCT TEACHING FAMILY SERVICES, INC.

SCHEDULE 3--STATEMENT OF EXPENSES BY PROGRAM/FUND (CONTINUED)  
YEARS ENDING JUNE 30, 2007

Other Programs

	Services for the Elderly Program Range	Services for the Elderly Estimated	Self-Service	Room for the Elderly	Private Rooms	Services for the Elderly	Non-Medical One-Time Services Allowance	Non-Medical One-Time Services Charges	Non-Medical One-Time Service Fees Range	CCC's Disposition & Assessment	Non-Children
Administrative and general	\$ 4,770	\$ 1,111	\$ 111	\$ 128	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1,040	
Plant operation and capital asset costs	48	-	-	-	-	-	-	-	-	-	
Utility, janitorial & linen, and housekeeping	-	104	-	-	-	-	-	-	-	-	
Personal client meals	1,141	596	-	-	-	-	-	-	-	-	
Medical and nursing	-	41	-	-	-	-	-	-	-	-	
Therapeutic and training	17,300	15,243	140	1,640	1,303	1,000	1,000	900	900	28,000	
Recreation	-	-	-	-	-	-	-	-	-	-	
Counselors	-	-	-	-	-	-	-	-	-	-	
medical programs	21,040	18,934	160	4,620	1,907	1,200	1	500	500	31,700	
medical administrative and general	4,118	1,717	21	794	242	164	164	164	164	1,042	
Administrative costs - (funded)	21,450	20,651	404	4,403	1,149	1,364	1	1,064	1,064	24,172	
Totals											

ORCA COMMUNITY SERVICES: HAZEL Y. ROBINSON, INC.

SCHEDULE 1 - STATEMENT OF EXPENSES BY PROGRAM (FUND ACCOUNTING)  
YEAR ENDED JUNE 30, 2002

	Other Programs						
	Burns Camp Leisure	Florida Wild Building	Orca Drop-In Center House	REJO The Network House	REJO Moving Upward House	REJO Shipping On Day Upward House	REJO Moving Upward House
Administrative and general	\$ 27,000	\$ 30,271	\$ 22	\$ 49,871	\$ 962	\$ 338	\$ 122,844
							\$ 14,398
Plant operations and capital asset costs	2,000	50,630	-	15	-	-	62,278
							\$ 38,004
Dietary, laundry & linen, and housekeeping	21	144	-	-	-	-	-
Personal client needs	1,000	-	-	-	-	-	-
Infected and nursing	-	-	-	-	-	-	-
Transportation and training	8,150	-	-	-	(548)	-	-
Recreation	1,810	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-
miscellaneous	-	-	-	-	-	-	-
miscellaneous administrative and general	-	-	-	-	-	-	-
Administrative costs - allocated	-	-	-	-	-	-	-
	\$ 40,010	\$ 80,945	\$ 22	\$ 49,986	\$ 412	\$ 338	\$ 164,158
							\$ 67,775
	\$ 1,176	\$ 1,440	\$ 4	\$ -	\$ -	\$ -	\$ -
	\$ 34,798	\$ 71,508	\$ 26	\$ 49,990	\$ 412	\$ 338	\$ 164,158
							\$ 67,775
Totals							

CLALL COUNTY TEACHERS FAMILY SERVICES, INC.

SCHEDULE 1--STATEMENT OF EXPENSES BY PROGRAM/FUND (CONTINUED)  
YEAR ENDED JUNE 30, 2002

Other Programs

	Enterprise	Family Support Non-Debt	Supportive Employment Non-salary	Student Work Costs-Recovered	Basic-Care Costs-Recovered	Private Contractors Fees	Private-Paid Training Fees	PTA-MT Learner Fees
Administrative and general	\$ 240,713	\$ -	\$ 303	\$ 1,008	\$ 108,495	\$ 240	\$ 17,220	\$ 7,310
Plant operation and capital asset costs	1,199	-	-	1,228	-	-	422	-
Dietary, laundry & linen, and housekeeping	59	-	-	528	-	-	-	-
Financial audit costs	-	-	-	-	6,288	12	-	345
Infected and nursing	-	-	-	-	-	-	-	-
Transportation and training	17	148	-	14,598	8,811	4,448	-	1,249
Extracurricular	-	-	-	-	491	-	-	119
Consultants	-	-	-	-	1,880	-	1,181	-
retired program								
retired administration and general	\$ 241,945	\$ 176	\$ 303	\$ 15,405	\$ 117,301	\$ 4,048	\$ 18,000	\$ 9,401
Administrative costs - allocated	31,157	-	34	1,477	-	240	1,438	1,304
Total	\$ 284,025	\$ 176	\$ 475	\$ 17,493	\$ 117,301	\$ 4,288	\$ 19,438	\$ 10,705



CHIEF COAST TEACHING FAMILY SERVICES, INC.

SCHEDULE 3 - STATEMENT OF EXPENSES BY PROGRAM - FUND-CONTINUING  
 YEAR ENDING JUNE 30, 2011

General and Administrative

Other Programs

	The County Family Service District	Adult Day Habitat District	Grants - Service District	Grants - Other District	Transmittal District (Special Care) District	Subtotal Programs	Subtotal Programs	Subtotal Programs	Subtotal Programs	Subtotal Programs
Administrative and general	\$ 2,822	\$ 3,948	\$ -	\$ -	\$ 201	\$ 6,971	\$ 6,971	\$ 6,971	\$ 6,971	\$ 6,971
Plant operation and capital asset costs	4	1,774	-	-	-	1,778	1,778	1,778	1,778	1,778
Dietary, laundry & linen, and housekeeping	-	-	-	-	31	31	31	31	31	31
Personal client costs	-	-	-	-	-	-	-	-	-	-
Medical and nursing	-	-	-	-	-	-	-	-	-	-
Therapeutic and training	21,931	124	1,508	-	-	23,563	23,563	23,563	23,563	23,563
Recreation	-	34	-	-	-	34	34	34	34	34
Construction	-	-	-	-	-	-	-	-	-	-
Subtotal program	\$ 24,757	\$ 4,146	\$ 1,508	\$ -	\$ 231	\$ 30,642	\$ 30,642	\$ 30,642	\$ 30,642	\$ 30,642
Subtotal administrative and general	4,664	862	375	-	34	5,935	5,935	5,935	5,935	5,935
Administrative costs - allocated	\$ 29,122	\$ 4,978	\$ 1,883	\$ -	\$ 264	\$ 36,247	\$ 36,247	\$ 36,247	\$ 36,247	\$ 36,247
Totals										

OLDF COURT TRADING FAMILY SERVICES, INC.

SCHEDULE 1 - STATEMENT OF EXPENSES BY PROGRAM / FUND COMPOSITION

THRU: FISCAL YEAR: 10, 2002

General and Administrative

	New Orleans	Broussard	Lafayette	Lake Charles	Covington	Albany	Baton Rouge	New Orleans	Baton Rouge
Administrative and general	\$ 150,136	\$ 147,521	\$ 297,477	\$ 63,838	\$ 1,294,970	\$ 310	\$ 4,319	\$ 58,468	\$ 11,517
Plant operations and capital asset costs	139,802	88,521	29,734	-	181,664	-	-	-	-
Dietary, laundry & linen, and housekeeping	2,128	1,088	1,211	-	-	-	-	-	-
Personal: client meals	-	-	-	-	-	-	-	-	148
Infirmary and nursing	-	-	-	-	-	-	-	-	-
Therapeutic and counseling	-	-	1	84	-	-	-	(54)	(175)
Recreational	-	-	-	-	-	-	-	-	-
Counselors	-	-	-	-	-	-	-	-	-
school program	\$ 134,861	\$ 218,000	\$ 134,340	\$ 41,892	\$ 1,480,008	\$ 208	\$ 4,558	\$ 50,486	\$ 11,298
school administrative and general	(134,861)	(218,000)	(134,340)	(41,892)	(1,480,008)	(208)	(4,558)	(50,486)	(11,298)
Administrative costs - allocated	-	-	-	-	-	-	-	-	-
Totals	\$ 11	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1	\$ 1

GULF COAST TEACHING FAMILY SERVICES, INC.

SCHEDULE 1 - STATEMENT OF EXPENSES BY PROGRAM FUND (CONTINUED)  
 YEAR ENDED JUNE 30, 2002

General and Administrative

	Indefinite Liabilities	Contract/Office Disbursements	Unemployment Fund	Totals - Program, Administrative, and General Funds
Administrative and general	\$ 63,566	\$ 361,406	\$ 119	\$ 425,091
Plant operation and capital asset costs	-	-	-	694,303
Donor, family & item, and fundraising	-	-	-	79,881
Personal client meals	-	-	-	235,079
Medical and nursing	-	-	-	13,834
Transportation and training	(187)	-	-	11,253,176
Boardroom	220	-	-	36,862
Consultants	-	-	-	57,348
retiree program				\$ 17,253,039
retiree administrative and general	\$ 63,579	\$ 361,406	\$ 119	\$ 1,079,861
Administrative costs - allocated	7,857	24,188	13	-
Totals	\$ 71,292	\$ 747,004	\$ 132	\$ 28,084,442

**SPECIAL REPORTS OF INDEPENDENT AUDITOR**



**BERNARD & FRANKS**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

ROBERT E. HANDEL, CPA

NICHOLAS J. ORTIZ, CPA

WILLIAM W. LEVANT, CPA

DAVID L. MARL, CPA

**REPORT ON COMPLIANCE AND ON INTERNAL  
CONTROL OVER FINANCIAL REPORTING BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
Gulf Coast Teaching Family Services, Inc.  
New Orleans, Louisiana

We have audited the financial statements of Gulf Coast Teaching Family Services, Inc. (a nonprofit organization), as of and for the years ended June 30, 2003 and 2002, and have issued our report thereon dated December 22, 2003. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**COMPLIANCE**

As part of obtaining reasonable assurance about whether Gulf Coast Family Teaching Services, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit, we considered Gulf Coast Family Teaching Services, Inc.'s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or

operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the Board of Directors, management and the State of Louisiana and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Bernard + Frank*

December 22, 2003



**BERNARD & FRANKS**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

JOSEPH L. FRANKS, C.P.A.

MICHAEL E. FRANKS, C.P.A.

WILLIAM L. LARSEN, C.P.A.

JAMES L. FRANKS, C.P.A.

**REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH OMB CIRCULAR A-133**

To the Board of Directors  
Gulf Coast Teaching Family Services, Inc.  
New Orleans, Louisiana

**COMPLIANCE**

We have audited the compliance of Gulf Coast Teaching Family Services, Inc. (a nonprofit organization) with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" that are applicable to each of its major federal programs for the year ended June 30, 2003. Gulf Coast Teaching Family Services, Inc.'s (the Organization's) major federal programs are identified in the summary of audit results section and on the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Organization's management. Our responsibility is to express an opinion of the Organization's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, "Audits of States, Local Governments, and Non-profit Organizations." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Organization's compliance with those requirements.

In our opinion, the Organization complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2003.

## INTERNAL CONTROL OVER COMPLIANCE

The Organization's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Organization's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the Board of Directors, management and the State of Louisiana and pass-through entities and is not intended to be and should not be used by anyone other than the specified parties.

*Bernard A. Frank*

December 22, 2011



GULF COAST TEACHING FAMILY SERVICES, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SCHEDULE I – SUMMARY OF AUDIT RESULTS

YEAR ENDED JUNE 30, 2003

1. The independent auditor's report on the financial statements expressed an unqualified opinion.
2. The statement that reportable conditions in internal control were disclosed by the audit of the financial statements and whether any such conditions were material weaknesses is not applicable.
3. No instances of noncompliance considered to be material to the financial statements were disclosed by the audit.
4. No instances of reportable conditions were disclosed during the audit of major federal award programs. No management letter was issued during this period.
5. The auditor's report on compliance for major federal award programs for Gulf Coast Teaching Family Services, Inc. expressed an unqualified opinion on all major federal programs.
6. There were no findings to be reported on the Schedule of Federal Awards Findings and Questioned Costs.
7. Major programs for the fiscal year ended June 30, 2003 were as follows:

Department of Health and Human Services – Title IV-E – Independent Living	<CFDA # 91.674>
Housing and Urban Development	<CFDA # 14.215>
Department of Health and Human Services Basic Center Grant	<CFDA # 91.623>
8. The threshold for distinguishing Types A and B programs was \$100,000.
9. Gulf Coast Teaching Family Services, Inc. was not determined to be a low-risk auditee.

GULF COAST TEACHING FAMILY SERVICES, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
SCHEDULE 2 - REPORTABLE CONDITIONS -  
FINANCIAL STATEMENTS - CURRENT YEAR  
YEAR ENDED JUNE 30, 2003

No instances of reportable conditions found.

GULF COAST TEACHING FAMILY SERVICES, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
SCHEDULE 3 - REPORTABLE CONDITIONS -  
MAJOR FEDERAL AWARDS PROGRAMS AUDIT  
YEAR ENDED JUNE 30, 2003

No instances of reportable conditions found.

GULF COAST TEACHING FAMILY SERVICES, INC.

SCHEDULE 4 - SUMMARY OF PRIOR YEAR'S  
AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2000

No instances of reportable conditions found.

GULF COAST TEACHING FAMILY SERVICES, INC.

**SCHEDULE 5 – MANAGEMENT’S CORRECTIVE ACTION PLAN  
FOR CURRENT YEAR FINDINGS  
YEAR ENDED JUNE 30, 2015**

*No instances of reportable conditions found.*

GULF COAST TEACHING FAMILY SERVICES, INC.  
(A NONPROFIT ORGANIZATION)

**SCHEDULE 4 - SCHEDULE OF EXPENDITURES OF FEDERAL  
AWARDS FOR THE YEAR ENDED JUNE 30, 2003  
AND RELATED NOTES**

<u>Federal Grants/Pass-Through Grants/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass-Through Number</u>	<u>Federal Expenditures</u>
<b>MAJOR PROGRAMS:</b>			
U.S. Department of Health and Human Services Pass-through Louisiana Dept. of Social Services Office of Community Services			
Title IV-E Independent Living - Shreveport	93.674	557021	\$ 80,254
Title IV-E Independent Living - Lafayette	93.674	568969	135,394
			<u>\$ 215,648</u>
U.S. Dept. of Housing and Urban Development Supportive Housing Program			
Bridging the Gap	14.235	LA48D980001	99,689
Moving Upward	14.235	LA48D980002	202,429
The Network	14.235	LA48D980003	131,136
			<u>\$ 433,254</u>
Dept. of Health and Human Services Admin. For Children and Families Basic Ctr Prog. for Runaway & Homeless Youth Basic Center Program	93.623	06C Y0764/11	<u>\$ 26,982</u>
<b>Total major programs</b>			<u><b>\$ 735,797</b></u>
<b>OTHER FEDERAL AWARDS:</b>			
U.S. Department of Health and Human Services Pass-through Louisiana Dept. of Social Services Office of Community Services			
Foster Parent Training	93.667	587148	\$ 17,783
Foster Parent Training in Service	93.667	\$ 575,092	20,847
Department of Health & Hospitals Office of Mental Health			
Respite Camp - Camp Melf	93.998	\$ 58,125	17,628
Drop in Center	93.998	\$ 181,206	25,165

GULF COAST TEACHING FAMILY SERVICES, INC.  
(A NONPROFIT ORGANIZATION)

**SCHEDULE 4 - SCHEDULE OF EXPENDITURES OF FEDERAL  
AWARDS FOR THE YEAR ENDED JUNE 30, 2003  
AND RELATED NOTES**

<u>Federal Grants/Pass-Through Grants/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Agency or Pass-Through Number</u>	<u>Federal Expenditures</u>
U.S. Dept. of Housing and Urban Development Continuum of Care Homeless Assistance Supportive Housing Visions Program	14.235	LA48B008002	18,625
Dept. of Health and Human Services Admin. For Children and Families Transitional Living	93.55	66CM002402	11,446
Total other federal awards			<u>\$ 189,582</u>
Total expenditures of federal awards			<u>\$ 847,289</u>

GULF COAST TEACHING FAMILY SERVICES, INC.

**SCHEDULE 6 – SCHEDULE OF EXPENDITURES OF FEDERAL  
AWARDS FOR THE YEAR ENDED JUNE 30, 2003  
AND RELATED NOTES**

**Note A – Basis of Accounting**

The accompanying *Schedule of Expenditures of Federal Awards* includes the federal grant activity of the Organization and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

**Note B – Risk-Based Audit Approach**

The dollar threshold used to distinguish between Type A and Type B programs is \$900,000. The Organization does not qualify as a low-risk auditee.

**Note C – Matching Contributions**

U.S. Department of Health and Human Services federal awards passed through the State of Louisiana Office of Community Service required matching funds as follows:

Title IV-E Independent Living Lafayette	\$ 32,266
Title IV-E Independent Living Houma	\$ 25,177
HUD Program matching funds were:	\$ 8,978